Nos. 15 & 16 Oct. Term.

Brief of Atty. Gen. for U. S.

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In the Supreme Court of the United States.

OCTOBER TERM, 1899.

THE UNITED STATES, PETITIONER,
v.
E. A. MORRISON & SON. } No. 15

THE UNITED STATES, PETITIONER,
v.
H. WOLFF & CO. } No. 16

ON WRITS OF CERTIORARI TO THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE SECOND CIRCUIT.

BRIEF FOR THE UNITED STATES.

2148

In the Supreme Court of the United States.

OCTOBER TERM, 1899.

THE UNITED STATES, PETITIONER, v. E. A. MORRISON & SON. } No. 73.

THE UNITED STATES, PETITIONER, v. H. WOLFF & CO. } No. 74.

ON WRITS OF CERTIORARI TO THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE SECOND CIRCUIT.

BRIEF FOR THE UNITED STATES.

STATEMENT.

These two cases raise the same question upon about the same facts. They were tried together below upon substantially the same record.

The Morrison case involves two importations in 1891 on merchandise returned by the appraiser as manufactures of glass and claimed by the importers to be imitations of precious stones composed of paste or glass. They were small brown glass beads, strung, of two sizes, which were imitation "cat's-eyes" or "tiger-eyes." The merchandise in the Wolff case was imported in 1893 and the early part of 1894, and consisted of glass strung beads made in imitation of pearls and called wax beads or Roman beads. In both cases the collector classified the merchandise for duty under paragraph 108 of the tariff act of October 1, 1890, which provides:

> Thin blown glass, blown with or without a mold, including glass chimneys and all other manufactures of glass, or of which glass shall be the component material of chief value, not specially provided for in this act, sixty per centum ad valorem.

It was claimed by the importers (other claims being finally abandoned) that the proper classification was under paragraph 454 of that act, which provides:

> Precious stones of all kinds, cut but not set, ten per centum ad valorem; if set, and not specially provided for in this act, twenty-five per centum ad valorem. Imitations of precious stones composed of paste or glass not exceeding one inch in dimensions, not set, ten per centum ad valorem.

(Morrison rec., p. 35; Wolff rec., p. 7.) The record references to testimony hereafter in this brief will be to the Morrison record, because no testimony was taken in the Wolff case and it was stipulated therein (Wolff rec., p. 4) that the testimony in the Morrison case should ap-

ply so far as the same relates to the merchandise which is the subject of the Wolff suit.

Due proceedings by protest under the customs administrative act were had, and the decision of the Board of General Appraisers sustained the collector as to the merchandise now in question and some additional articles. The circuit court affirmed the decision of the board upon the articles now in question (Rec., pp. 3, 32), whereupon the importers took an appeal to the circuit court of appeals, which reversed the decision of the circuit court and held that adequate provision for the merchandise was made under paragraph 454. The cases are now before the court on writs of certiorari directed to the United States circuit court of appeals for the second circuit.

The importers called six witnesses connected with the importers or associated in other houses importing similar merchandise (Rec., pp. 4, 16), or who were importers of precious stones (pp. 16, 21), who testified that the wax beads included and so described in the several Wolff entries were in some of the French entries thereof described as "perles;" that they all are beads, and were so known commercially before and after the passage of the act of 1890; that they are also known as jewels and were used for trimming purposes to imitate precious stones; that they represent pearls (p. 6); although beads rather than jewels is their regular trade name (p. 7); that the cat's-eye portion of the merchandise is used in trimming and also is known in trade as jewels as well as beads because they imitate real jewels or real precious stones (p. 8); that they are a very poor imitation of a

cat's-eye (p. 9). The witness Baldwin, connected with the firm of Morrison & Son, says that they are bought and sold as cat's-eye beads at least, but when asked whether he had ever heard them designated in trade or bought and sold as imitation cat's-eye stones, answers: "I have never heard anything about that" (p. 10). He classes them as jeweled stones, and says that people call them beads and call them stones; he supposes both terms are appropriate (*id*). When this witness was asked by the importers' counsel whether it is a known practice to drill precious stones so that they become a bead he answers "No" (p. 10); although the lapidary called by the importers (p. 16) states that precious stones are dealt in with holes drilled through them as well as without in the form of beads, that they are also half drilled—that is, with a hole halfway through, and that precious stones in these forms are included in the trade understanding of the term "precious stones."

Other witnesses testify that both the cat's-eye and the imitation pearls, or articles similar to them with which they are familiar, are included in the commercial meaning of the word "beads," and are known as imitation pearls or wax beads, (p. 11). Beads would be the general name for both the cat's-eye and the imitation pearls, the latter being a subclass of beads called imitation jewels (p. 12). The witness here, though, has no business familiarity with the different real precious stones. But special names do not take away from the commercial character as beads (p. 13). So far as this witness's knowledge goes, both the articles in question are only employed to give an imitation of some costly jewel or gem

(p. 13). "In trade they call them imitation jewels; we classify them as beads, * * * a certain class of beads" (p. 14). This witness testifies that there is an article in his trade dealt in as imitation pearls, which are similar to, though not the same as, the so-called imitation pearls in suit, being pressed only on one side and used to form the head of a pin. That is the only other kind of imitation pearls that he knows of, and they are called pearl pins when mounted, and before mounting as pearls, half pearls, or three-quarter pearls, although they are in fact an imitation (p. 15). This witness is not familar with real jewels or precious stones. From his testimony it is evident that the usual names of the articles are wax beads or Roman beads, and that they are only called for once in a while as imitation pearls (*id*).

The testimony of a lapidary and of a salesman for an importer of precious stones shows that a cat's-eye drilled through would be known as a precious stone (p. 17), and that in this form it would be used for jewelry purposes only, and that pearls are members of the commercial class of precious stones, and are also drilled as well as undrilled, and when drilled are devoted to ornamental purposes similar to the purposes which they subserve when undrilled. The witness was familiar in trade with imitation precious stones as large as an inch in dimensions, but the finer class of imitation precious stones would be smaller (pp. 17, 18, 20, 21). The salesman of the precious stone importers, however (p. 22), doubts if pearls are included in the meaning of precious stones, because a pearl is not a stone, but says that in trade they have always been regarded as such. The witness's house deals

in imitation precious stones as distinguished from genuine ones for use in the jewelry trade. This appears to have been in very small quantities, in fact only in samples, at least as to the low grade in quality and character of the articles before the court. He knew nothing in his house of precious stones or imitation precious stones being used for trimmings or decoration.

The Government called five witnesses who were importers of millinery goods, beads, etc., or were employed in the jewelry and notion department of a well-known house of trade in New York (pp. 23, 32). The importer, Veith (p. 23), stated that the imitation cat's-eye had no commercial name at the time it was imported, being a novelty and only lasting one season; it was used in making ornaments like other articles of rhinestone, paste, and glass; that the pearl beads were commercially known as and were called wax beads or Roman beads; that there was a class of articles known and recognized as imitation precious stones unset, and that the cat's-eyes and imitation pearls were so known and called (p. 25). The witness later thought they were known rather as imitation jewels, and these statements, being apparently contrary to what he had stated to a Government representative previous to the hearing, caused the Government counsel to plead surprise (*id.*). The witness evaded the question whether he had not said that neither the cat's-eyes nor the imitation pearls were commercially known as imitation precious stones. He was vague in his replies on this subject, and did not remember exactly what he had said (p. 26). He also varied the reference to an apparently previous statement that imitation precious stones as known in trade

did not have holes in them. Another witness, who dealt in such imitation precious stones as emeralds, rubies, amethysts, diamonds, and sapphires, stated that the pearl beads did not belong to the commercial class of imitation precious stones, and that he never knew articles of that class as correctly known to have holes in them (p. 28). One of the witnesses from the department store in question testified that the imitation pearls were known in trade and commerce in the country as wax beads; that the house was dealing in such beads before October, 1890, and were selling them at wholesale, and that they were not at that time dealing in an article commercially known as imitation pearls, although some people might call them pearl beads as well as wax beads (pp. 30, 31).

ARGUMENT.

It will clear and facilitate the argument to indicate the features which have disappeared from the case. Thus, there were originally certain "mat jewel stones" involved, as to which the general appraisers found for the importers (p. 3) and the Government acquiesced. These articles appear to have been imitations of real jewels, such as rubies, sapphires, and diamonds, and to have been shown by Exhibit 3 in the case, Exhibits 1 and 2 representing the cat's-eyes and Exhibit 4 the pearl or wax beads (p. 5 et seq.). The circuit judge found in favor of the importers as to certain black glass beads called nail heads, but these articles are not now in question. They were unstrung, and the classification thereof was conceded to be erroneous (p. 32). The importers first claimed that the cat's-eyes were entitled to entry as

beads, loose, threaded, or unstrung, but that claim was afterwards not insisted upon (Mr. Comstock's concession, p. 9).

The case thus presents the single question whether the two kinds of merchandise herein involved, being made of glass and being in fact beads threaded or strung at the time of their importation, and thereby excluded from the classification under paragraph 445 of the act of 1890 ("loose, unthreaded, or unstrung"), are properly to be classified as manufactures of glass not specially provided for under paragraph 108, or as imitations of precious stones under paragraph 454. Are these articles imitations of precious stones, composed of paste or glass not exceeding 1 inch in dimensions and not set, and therefore entitled to the rate of duty under the more specific provision of paragraph 454? They were within the required dimension and they were unset. The circuit court found that the wax beads were not composed of *glass or paste*, but of *glass and wax*. This distinction should be regarded as vital. In G. A. 1891 it is said: "The term paste is usually applied to a glass-like substance, but * * * [it] has for many years also been applied to beads and ornaments of dough composed of flour and substances made to imitate articles of bone or ivory, and also to colored beads similar in appearance to these now in question." As indicated in G. A. 3965, although paste may be a kind of glass, yet inasmuch as Congress, in tariff acts, has used the word "paste" as well as the word "glass," they are different substances within the meaning of the law, and this is equally true as to the word "wax" for the same reason. The merchandise in ques-

tion, therefore, does not meet one of the necessary conditions of paragraph 454, because as to the pearls, at least, it is not composed of glass *or* paste, but of glass *and* wax. The circuit court also found that the language, "imitations of precious stones not set," implies imitations capable of being set, which these beads are not. This merits the attention of the court, although the court of appeals thought that there was no practical tariff distinction between imitations of precious stones unset, but capable of being set, and those imitations which are to be used as ornaments upon ladies' hats or apparel.

The case therefore to a great extent resolves itself into the question, Are these imitation cat's-eyes and the wax beads or imitation pearls *imitations of precious stones?*

It may be considered that the testimony is incomplete and unsatisfactory, but the question is largely an academic one, and in one aspect at least is not wholly dependent upon the evidence in the case, because the main query is, Are cat's-eyes and pearls precious stones? Besides, the evidence is that the commercial designation as beads is well established; there is no conflict on that. The majority of the witnesses called also testified that the imitation cat's-eyes were known as imitation jewels rather than imitation precious stones. The expressions are "cat's-eye beads," "cat's-eye stones," "jewels," etc. It was sought to show that these particular beads in the trade understanding fall under a special subclass known as imitation precious stones, but this did not satisfactorily appear. These allegations seemed to refer particularly to the "mat jewel stones" and the imitation pearls (p. 12). The majority of the witnesses also considered pearls to

be among precious stones, but three of the Government witnesses substantially denied all of these statements and propositions, and one of the importers' witnesses (p. 22) evidently doubts that the pearl is a precious stone, not being a stone at all.

A. The articles were not imitations of *precious stones*.

1. *As to the cat's-eyes.*—The genuine stones appear to be a fine and hard variety of agate or quartz, and like the rhinestone, the crystal, the moonstone, or various other varieties of the agate, are not really precious stones at all. The precious stones, in the common understanding and by the tests of rarity, value, and hardness of texture, include generally the well-known varieties of diamond, emerald, ruby, and sapphire, and the imitations of these stones properly received the lower classification for duty and fell out of the case. The cat's-eye does not truly fall within the class regarded as semiprecious stones, like the topaz and the turquoise, which may extend to the amethyst and the garnet; although in G. A. 4166 the board were inclined to extend the term "semiprecious stone" to the cat's-eye as well as the amethyst and topaz. Therefore these cat's-eyes, which were poor imitations at best and indubitably manufactured of glass, are excluded from the paragraph providing for imitation precious stones and must fall under the paragraph for manufactures of glass not specially provided for. This has always been the Government position as to articles of this character. Thus, Treasury Decision 2153 classified imitation precious stones, not set, made of colored Bohemian glass and cut to represent various kinds of pre-

cious stones, under the provision for "Bohemian glass * * * and all manufactures of glass not otherwise provided for," in the act of June 30, 1864. So, by decision 9214 certain *agate* bars with holes drilled through them for stringing, and agate links consisting of oval beads fully perforated, claimed to be dutiable as *precious stones* under the act of 1883, were classified as beads. So, under the act of 1890, duty was assessed by G. A. 386 under paragraph 108, and not under paragraph 445, as claimed, upon unstrung glass beads not exceeding one-half inch in diameter, and of different colors, in imitation of precious stones. In that case the articles were "known commercially as beads, being severally designated in the trade as jewel beads, oval beads * * * and are used in the manufacture of bead ornaments and trimmings." Some decisions of the Board of General Appraisers under the act of 1890 classified similar glass beads *unstrung* under paragraph 445, but these appear to have been cases where the imitation was of an undoubted precious stone (e. g., G. A. 386; G. A. 1689).

Proceeding under the act of 1890, the Board of General Appraisers found in accordance with the Government's contention here, in G. A. 568, where the beads were composed of glass, coated internally with gelatin, and in G. A. 644, regarding beads composed of glass resembling white and pink pearls, and in G. A. 974, as to beads commercially known as agate beads, but of which glass was the component material of chief value. In G. A. 1727, where the beads were strung and the board found that they were capable of being set or of being strung into necklaces, and being colored to imitate the

"turquoise, a precious stone," they classified them under paragraph 454; and also in G. A. 2961, where the beads were made of glass and were strung upon threads or cords. The character of the goods in this case was similar to those in the case of *In re Steiner* (66 Fed. Rep., 727), involving glass beads threaded on strings. In G. A. 4418, arising under the tariff act of 1897, the board held that amber beads are not imitations of precious stones, which was one of the alternative claims; and in 21,054, relating to unthreaded beads of garnet, amethyst, crystal, and other substances, under the act of 1897, the syllabus refers to these substances as "so-called *semi-precious* stones;" and in G. A. 4458 certain necklace paste goods consisting of small beads of various colors, in form suitable for use in making necklaces, were held by the board to be in no sense imitations of precious stones.

The classification of precious stones in the Standard Dictionary is as follows: Diamond, emerald, opal, ruby, sapphire, turquoise, and others, not including the cat's-eye or pearl, although in a long list of stones, gems, etc., the cat's-eye is noted as semiprecious. The Century Dictionary gives the following definition:

> *Precious stone*, a stone distinguished for its beauty and rarity, and prized for use in ornamentation, especially in jewelry; a gem; a jewel.
>
> Beauty of color, hardness, and rarity are the essential qualities which entitle a mineral to be called precious. Strictly speaking, the only *precious stones* are the diamond, ruby, sapphire, and emerald, though the term is often extended to the opal, notwithstanding its lack of hardness, and to the pearl, which is not a mineral, but strictly an animal product.

We therefore contend as to the cat's-eyes that even if it is proper to hold that mat jewel stones imitating undoubted precious stones, although drilled or partly drilled, are to be classified under paragraph 454 as imitation precious stones, the imitation cat's-eyes which we are now considering are not to be regarded as precious stones at all, nor even as semiprecious stones, but, like agates, crystals, moonstones, and similar stones used for purposes of jewelry or adornment, are merely a lower grade of stones susceptible of such use because of their texture and qualities of appearance and finish when cut and polished.

2. *As to the pearls.*—The academic or the general aspect of this question, which is not dependent entirely upon the evidence in this case, appears more clearly perhaps in relation to the so-called pearls than to the cat's-eyes. The question whether a pearl is or is not a precious stone has received more light from scientific and literary as well as legal authorities than in the other case. It appears very clearly in the decisions of the general appraisers, Nos. 4164 and 4166, on imitation pearls and on split pearls, and in No. 4175, on imitation or encrusted stones (all arising under the tariff act of 1897), from irrefragable evidence, to wit, the testimony of the most eminent and reputable dealers in precious stones in the United States, that pearls are not and never have been known in commerce or, indeed, in any speech as precious stones; that they are not in fact stones or mineral substances at all, but are calcareous marine products. The decisions of the board last cited reverse the ruling

in G. A. 2949, although not in terms referring to the latter.

The attention of the court is respectfully and particularly directed to these rulings of the board, and to G. A. 4186. Quoting from G. A. 4175, at the portion thereof specially referring to imitations of black onyx, cat's-eye, and other forms of opaque glass of different colors, the board says:

> The first-mentioned articles simulate precious stones or semiprecious stones in tint or color only, and in most instances even this resemblance is comparatively slight. * * * It is assumed that it was the intention of Congress that imitations of precious stones should at least bear a close resemblance to the articles they were intended to imitate. For example, that an imitation diamond should possess the iridescence, reflective brilliance, or display of prismatic colors which are the distinguishing characteristics of the real stone, and should not be a mere faceted piece of white glass destitute of those qualities.

This is particularly apt in view of the statements in the testimony and the opinion of the circuit court of appeals that the imitations of the cat's-eye were poor imitations and that they were merely "small brown beads."

Pearls have also been distinguished from precious stones in all our recent tariff acts. Thus, in the act of August 28, 1894, pearls strung, but not set, are dutiable at 10 per cent under paragraph 337, and "precious stones of all kinds" at 25 per cent under paragraph 338, which also provides a duty of 30 per cent on pearls set; and in the act of July 24, 1897, paragraph 434 provides for

"precious stones set, pearls set or strung;" paragraph 435 for "diamonds and other precious stones * * * not set," and paragraph 436 for "pearls * * * not strung or set."

The only ground that can be perceived for the claim that imitation pearls made of glass are dutiable under tariff provisions for imitation precious stones is that both are sometimes handled by dealers in jewelry, who, it is well known, also deal in watches, clocks, bric-a-brac, paintings, statuary, and a great variety of other articles. It seems, further, that there is no authority to be found in the literature of modern times on the subject for classing pearls as precious stones; on the contrary, they are specifically differentiated therefrom. For example, in the introductory verses to the first part of the "Pilgrim's Progress" we find the lines:

> That gold, those pearls and precious stones that were
> Worth digging for, and that with greatest care.

Ancient literature is to the same effect. Thus in the book of Revelations, Chapter XVIII, verses 12–15, "gold and precious stones and pearls" are spoken of, and among the precious stones mentioned in the twenty-first chapter are included the amethyst and the topaz, but not the garnet or the agate, and nothing which appears to include the class in which the cat's-eye belongs, unless beryl might be thought to do so.

In short, neither the small brown beads, which were a very poor imitation of the stone known as cat's-eye and were simply *small brown beads* made of glass, apparently lacking in the play of color or elusive change of

light and shade which characterizes the genuine cat's-eye, nor the wax beads or Roman beads, the so-called imitation pearls, were entitled to classification as imitation precious stones. Some of these same "small brown beads" appear to have been included in the protest cases covered by G. A. 4175, and the disinterested expert witnesses there testified in substance that they did not imitate or simulate any articles known commercially as precious stones or as semiprecious stones.

B. The articles were not such *imitations* as Congress meant, on the tests of the statute itself.

Finally, the condition of these beads merits attention. There is no clear evidence to be found in the record that the mat jewel stones representing apparently unquestioned precious stones had holes drilled through them or in them, although they may have been so drilled. Witnesses, referring to articles shown them—namely, topaz, crystal, and crocidolite, which seems to be a scientific name for the cat's-eye (pp. 16, 17), and to the garnet, aquamarine, and moonstone (p. 18), which appear to have been embraced in Exhibit 3—stated that such stones may have holes drilled through them and that precious stones are dealt in in that condition. But even if this were so, which we claim is denied by the testimony as a practice among dealers in precious stones, the articles to which that evidence particulary referred have disappeared from the case, and we are now concerned with the question of the drilled condition as to cat's-eyes and pearls especially; so that, even if it is admitted for argument that these two classes of articles are embraced among precious or

semiprecious stones, we contend that they were not properly imitations of precious stones, because their perforated condition prevented them from meeting the usual tests of such articles, and shows that they could not rightly be regarded as coming within the "unset" state demanded by the act. There were holes drilled through them, either for the purpose of stringing them on a necklace or for use in ornamenting millinery and garments. This is not the customary condition of unset stones, precious or semiprecious; these may be cut or faceted, or at the most partly drilled at points, for further use in jewelry; but the perforation in these beads represents a condition by which they are in plain and common understanding differentiated from unset precious stones, and are for this additional reason denied the character of being imitation precious stones. It is true that the lapidary called by the importers (p. 16) states that precious stones are dealt in with holes drilled through them as well as without, and are also in what is called half-drilled form, with a hole halfway through, and that pearls (p. 18) are dealt in drilled as well as undrilled. But one of the Government witnesses who dealt in the rightly named class of imitation precious stones (that is, imitation emeralds, rubies, diamonds, and sapphires) states that he never knew them to have holes in them or through them. In this balance of testimony there is room for the ordinary knowledge and understanding on the subject to obtain a hearing, and that is plainly against the importer's contentions. Such beads have passed out of the condition (if they ever were entitled to it) of imitation precious stones unset and have attained to the character of trimmings.

It seems that similar glass beads when arranged and strung upon threads are used in embroidery work and are known as trimmings. G. A. 4186, covering various glass beads, including imitations of diamonds and imitation pearls, show this character, although in reference to somewhat different articles, which were classified under another paragraph.

It is true, it must be admitted that in decision 3995 perforated genuine pearls "merely strung on threads" were held to be dutiable under provisions for pearls *not set*, intimating that the perforation did not interfere with their character as articles of jewelry to be set. But it must be remembered that pearls after all are not precious stones, in reference to which the absence of perforation is particularly necessary relative to the setting, and that it was proved in the suit over the subject of said decision that the arrangement of the pearls upon threads or strings was only for convenience of transportation and did not change their essential character, the contest in that case being between a classification as "pearls" or as "beads."

Now, since these strung glass beads are not properly imitations of precious stones, although composed of paste or glass not exceeding one inch in dimensions—even waiving the facts that though not set they are incapable of being set by reason of the holes drilled through them and that, as to the pearls, they were composed of glass *and* wax—they do not fall as claimed under paragraph 454 at all, and must therefore fall under paragraph 108, providing generally for "all manufactures of glass or of which glass shall be the component material of chief value, not specially provided for in this act."

Thus we assemble the reasons in favor of the collector's classification as follows:

The stones, of which these articles were poor and crude imitations, are not precious stones. The articles (particularly the imitation cat's-eyes) were not imitations fairly embraced in the Congressional meaning and intention, because—

(*a*) They were poor imitations;

(*b*) They were drilled for stringing or trimming purposes, and therefore were not intended for the jewelry use of real precious stones, which is the kind of imitation precious stones pointed out by the language of Congress.

That is, though unset, they were not, in their perforated condition, properly capable of being set.

As to the pearls, especially, they were not made of *glass or paste* but of *glass and wax*, and these things are all separately and specifically provided for in tariff acts, and the use of each term has a definite and differentiated meaning attached.

We further state the argument in the language of the three grounds upon which the application for certiorari herein was rested, substantially as there framed:

First. As the importations of these classes of beads strung were specially intended for use in trimming ladies' wearing apparel, and were not adapted for setting in the manufacture of jewelry, to which use imitations of precious stones are generally put, they can not be considered imitations of precious stones not set, inasmuch as that designation in paragraph 454 necessarily implies that the imitations of precious stones contemplated are such as are capable of being set and are ordinarily and

chiefly or generally used for that purpose. Therefore, this merchandise is specially provided for in paragraph 108, and the duty was properly assessed by the collector and determined by the circuit court.

Second. As the remaining portion of the merchandise consisted of flat pieces of glass drilled for stringing, and as there is no special provision for "glass-strung beads," and the evidence shows that these beads were intended for trimming or ornamenting hats and wearing apparel, they are not, therefore, imitations of precious stones, but are properly dutiable as manufactures of glass as assessed.

Third. The question is important because it is a continuing one and is not restricted to the act of 1890. The same or similar questions have arisen under the cognate provisions of the act of 1894 (28 Stat., par. 99, p. 514; par. 102, ib.; par. 338, p. 534) and of the act of 1897 (pars. 112, 408, and 435).

We respectfully submit that the decision of the circuit court of appeals should be reversed, and the decision of the circuit court sustaining the Board of General Appraisers and the collector as to the articles now in question should be affirmed, and said articles be held to be dutiable at the rate of 60 per cent ad valorem as manufactures of glass not specially provided for under paragraph 108 of the tariff act of 1890.

HENRY M. HOYT,
Assistant Attorney-General.

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